

## CENTRAL INTELLIGENCE AGENCY

## INFORMATION REPORT

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COUNTRY Indochina

REPORT NO. 

SUBJECT Effects of the Democratic Republic of  
Vietnam Agricultural Tax on the Population  
25X1C

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THE SOURCE EVALUATIONS IN THIS REPORT ARE DEFINITIVE.  
THE APPRAISAL OF CONTENT IS TENTATIVE.  
(FOR KEY SEE REVERSE)

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1. The Democratic Republic of Vietnam (DRV) agricultural tax, which was instituted in early 1951, is now leading the people in the DRV-controlled zone to misery. The amount of tax is now calculated on the principle that each family should be allowed to keep just enough rice to feed it until the next crop. Sometimes the people are taxed so heavily that they do not have enough rice left to feed themselves and they then have to sell their houses, orchards, cattle and furniture.
2. After each crop is harvested the tax-collectors go from village to village, gather the rice-field workers together, and ask them to give estimates of the amount of rice produced. Most of the workers are poor farmers who have been previously maneuvered and pressured into giving estimates which are too high. Since the big land owners are in a minority, they have to accept the situation and pay the heavy agricultural tax, which eventually leads them to bankruptcy. When the taxes are collected after each crop, the DRV never forgets to deliver merit certificates to those who willingly complied with the tax regulations.
3. The families of cadres are also suffering from the agricultural tax. For fear of heavy penalties, and because cadres are supposed to set a good example, the cadres must find some means of paying the tax. However, tax collectors are usually less severe with cadres and their families. For example, if the family of a cadre has to pay a tax of ten tons of rice, but has only six tons available, the tax collector usually gives the family a period of grace in which to pay the balance. If still unable to pay the balance, the cadre of his family can borrow the amount needed from the Regional Committee.
4. There is widespread complaining in the DRV area about the tax, and incidents occur daily indicating the people's reaction against the tax. In Nong Cong, Thanh Hoa Province, the people openly refused to pay the tax. In Cam Thuy, the Tax Bureau received an anonymous letter threatening to kill the tax collector. In Cam Khe, Phu Tho Province, an old woman went to the public market and loudly offered to sell her clothes in order to pay the tax. When

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someone makes an official complaint the answer usually given is: "It was the people in the villages who made the estimate. Therefore, if they want some modification, they should settle the matter among themselves".

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           Comment. Actually the only reason people ever pay the tax is that they are afraid of penalties.

1.            Comment. Presumably the local Administrative and Resistance Committee.

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